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Calbee, Inc.

| | Companies' approach |
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| ① Background and purpose of accounting | <ul style="list-style-type: none"> • Calculate not only the emissions of the Calbee Group, but also the emissions of the entire supply chain, clarify the greenhouse gas emissions and processes that are the causes of global warming, and promote reductions. • To meet the demands of stakeholders for information disclosure. |
| ② Utilization of accounting results | <ul style="list-style-type: none"> • Understand supply chain emissions, identify targets for reduction, and identify factors to lead to measures for reduction. • Disclose information through various questionnaires, including CDP, as well as through publications such as our own website and reports. |
| ③ Benefits of accounting | <ul style="list-style-type: none"> • The calculation of emissions in Scope1,2,3 clarifies the issues to be addressed by the Calbee Group. • Disclosure is possible as a specific reduction figure. |
| ④ Internal system for accounting | <ul style="list-style-type: none"> • The Production Management Department and the Sustainability Promotion Department are in charge of gathering and calculating data from each department in charge. |

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Calbee, Inc.

| | Companies' approach |
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| ⑤ Efforts to reduce supply chain emissions | <ul style="list-style-type: none"> The rate of greenhouse gas emissions in the manufacturing process of raw materials, containers and packaging, and transportation and transportation is high, and we will promote supply chain engagement and reduce overall emissions. |
| ⑥ Issues in supply chain emissions accounting | <ul style="list-style-type: none"> It takes time to collect data for the calculation. Expand the scope of the calculation to Japan and overseas. <p>*The scope of third-party verification has been expanded to include Calbee Potato, Inc. and Japan Frito-Lay Ltd. to Calbee's domestic factories in the FY2020 calculation.</p> |
| ⑦ Other | <ul style="list-style-type: none"> |

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Calbee, Inc.

| Category | Accounting methods | ※Accounting period : April, 2020 – March, 2021 | |
|---|---|---|--|
| | Activity data | Emission factor | |
| Category 1: Purchased goods and services | <ul style="list-style-type: none"> ● Purchase of raw materials and materials Weight Priority to be ascertained in order of amount | <ul style="list-style-type: none"> ● Basic SC-DB, Ajinomoto Database | |
| Category 2: Capital goods | <ul style="list-style-type: none"> ● Capital expenditures | <ul style="list-style-type: none"> ● Basic unit SC-DB | |
| Category 3: Fuel and energy related activities not included in Scope 1 or 2 | <ul style="list-style-type: none"> ● Energy consumption of fuel and electricity | <ul style="list-style-type: none"> ● CFP-DB | |
| Category 4: Transportation and delivery (upstream) | <ul style="list-style-type: none"> ● Ton-kilometers transported by shipper ● Supplier transport is a scenario | <ul style="list-style-type: none"> ● Tonkiro method | |
| Category 5: Waste generated in operations | <ul style="list-style-type: none"> ● Looking at the waste amount by the type of waste ● Generation from wastewater facilities | <ul style="list-style-type: none"> ● Basic unit SC-DB ● Wastewater treatment DB | |
| Category 6: Business travel | <ul style="list-style-type: none"> ● Number of days employees go on business trips (including in Japan and overseas) | <ul style="list-style-type: none"> ● Basic unit SC-DB | |
| Category 7: Employee commuting | <ul style="list-style-type: none"> ● Number of sale days for employees | <ul style="list-style-type: none"> ● Basic unit SC-DB | |
| Category 8: Leased assets (upstream) | <ul style="list-style-type: none"> ● Leased vehicles | <ul style="list-style-type: none"> ● Basic unit SC-DB | |
| Category 9: Transportation and delivery (downstream) | <ul style="list-style-type: none"> ● Shipment weight and product transport are scenarios | <ul style="list-style-type: none"> ● Emission intensity at the time of transportation | |
| Category 10: Processing of sold products | <ul style="list-style-type: none"> ● Not applicable | <ul style="list-style-type: none"> ● Not applicable | |
| Category 11: Use of sold products | <ul style="list-style-type: none"> ● Not applicable | <ul style="list-style-type: none"> ● Not applicable | |
| Category 12: End-of-life treatment of sold products | <ul style="list-style-type: none"> ● Recycling of containers and packaging | <ul style="list-style-type: none"> ● Basic unit SC-DB | |
| Category 13: Leased assets (downstream) | <ul style="list-style-type: none"> ● Not applicable | <ul style="list-style-type: none"> ● Not applicable | |
| Category 14: Franchises | <ul style="list-style-type: none"> ● Not applicable | <ul style="list-style-type: none"> ● Not applicable | |
| Category 15: Investments | <ul style="list-style-type: none"> ● Not applicable | <ul style="list-style-type: none"> ● Not applicable | |
| Other | <ul style="list-style-type: none"> ● | <ul style="list-style-type: none"> ● | |

* Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain

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Calbee, Inc.

Supply chain emissions : Accounting results

